



3014 (02-02-05)

ANNUAL REPORT

OF

Name: LANCASTER MUNICIPAL WATER UTILITY

Principal Office: 206 S. MADISON ST.
LANCASTER, WI 53813

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LANCASTER MUNICIPAL WATER UTILITY**Utility Address:** 206 S. MADISON ST.
LANCASTER, WI 53813**When was utility organized?** 12/31/1896**Report any change in name:****Effective Date:****Utility Web Site:** lancasterwisconsin.com

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID A. KURIHARA**Title:** CITY CLERK/TREASURER**Office Address:**206 S. MADISON ST.
LANCASTER, WI 53813**Telephone:** (608) 723 - 7445**Fax Number:** (608) 723 - 4789**E-mail Address:** ctyclerk@pcii.net

President, chairman, or head of utility commission/board or committee:

Name: MR JEROME WERHLE**Title:** MAYOR**Office Address:**206 S. MADISON ST.
LANCASTER, WI 53813**Telephone:** (608) 723 - 4246**Fax Number:** (608) 723 - 4789**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JAY H. BENNETT, CPA**Title:** MANAGER**Office Address:** JOHNSON BLOCK AND COMPANY, INC.229 HIGH ST.
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbennett@johnsonblock.com**Date of most recent audit report:** 6/15/2004**Period covered by most recent audit:** 1/1/2003-12/31/2003

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JERRY CARROLL**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**206 S. MADISON ST.
LANCASTER, WI 53813**Telephone:** (608) 723 - 7543**Fax Number:** (608) 723 - 4789**E-mail Address:** jcarroll@pcii.net

Name of utility commission/committee: CITY OF LANCASTER COMMON COUNCIL

Names of members of utility commission/committee:MR JEROME WEHRLE, MAYOR

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: JOHNSON BLOCK AND COMPANY, INC.

229 HIGH ST.

MINERAL POINT, WI 53565

Contact Person: MR JAY H BENNETT, CPA**Title:** MANAGER**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbennett@johnsonblock.com

Contract/Agreement beginning-ending dates: 1/1/2004 12/31/2004**Provide a brief description of the nature of Contract Operations being provided:**

Audit of Financial Records

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	882,116	813,385	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	317,569	294,536	2
Depreciation Expense (403)	111,893	111,747	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	109,666	108,119	5
Total Operating Expenses	539,128	514,402	
Net Operating Income	342,988	298,983	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	342,988	298,983	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	4,794	5,124	10
Miscellaneous Nonoperating Income (421)	3,515	6,811	11
Total Other Income	8,309	11,935	
Total Income	351,297	310,918	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,156)	0	12
Other Income Deductions (426)	14,526	14,417	13
Total Miscellaneous Income Deductions	7,370	14,417	
Income Before Interest Charges	343,927	296,501	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	123,667	136,172	14
Amortization of Debt Discount and Expense (428)	24,051	13,097	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	147,718	149,269	
Net Income	196,209	147,232	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,522,037	1,834,799	20
Balance Transferred from Income (433)	196,209	147,232	21
Miscellaneous Credits to Surplus (434)	0	540,006	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,718,246	2,522,037	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	882,116		882,116	1
Total (Acct. 400):	882,116	0	882,116	
Operation and Maintenance Expense (401-402):				
Derived	317,569		317,569	2
Total (Acct. 401-402):	317,569	0	317,569	
Depreciation Expense (403):				
Derived	111,893		111,893	3
Total (Acct. 403):	111,893	0	111,893	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	109,666		109,666	5
Total (Acct. 408):	109,666	0	109,666	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	342,988	0	342,988	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON INVESTMENT	4,794	0	4,794 11
Total (Acct. 419):	4,794	0	4,794
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		3,515	3,515 12
NONE	0	0	0 13
Total (Acct. 421):	0	3,515	3,515
TOTAL OTHER INCOME:	4,794	3,515	8,309

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(7,156)		(7,156) 14
NONE	0	0	0 15
Total (Acct. 425):	(7,156)	0	(7,156)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		14,526	14,526 16
NONE	0	0	0 17
Total (Acct. 426):	0	14,526	14,526
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,156)	14,526	7,370

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	123,667		123,667 18
Total (Acct. 427):	123,667	0	123,667

Amortization of Debt Discount and Expense (428):

1994 REVENUE BONDS	8,232		8,232 19
2001 REVENUE ANTICIPATION NOTES	12,667		12,667 20
2001 TAXABLE REVENUE BOND ANTICIPATION NOTES	2,427		2,427 21
2004 REVENUE BONDS	725		725 22
Total (Acct. 428):	24,051	0	24,051

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 23
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	0		0 24
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	147,718	0	147,718
NET INCOME:	207,220	(11,011)	196,209
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,989,637	532,400	2,522,037 27
Total (Acct. 216):	1,989,637	532,400	2,522,037
Balance Transferred from Income (433):			
Derived	207,220	(11,011)	196,209 28
Total (Acct. 433):	207,220	(11,011)	196,209
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,196,857	521,389	2,718,246

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	882,116	0	0	0	882,116	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	882,116	0	0	0	882,116	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	118,181		118,181	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,386		1,386	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	119,567	0	119,567	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	3	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,280,860	6,266,404	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,563,661	1,575,743	2
Net Utility Plant	4,717,199	4,690,661	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	313,426	333,587	7
Total Other Property and Investments	313,426	333,587	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	528,872	204,577	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	77,614	82,285	11
Other Accounts Receivable (143)	4,354	4,609	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	27,892	30,652	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	638,732	322,123	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	19,363	25,814	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	45,641	30,139	20
Total Deferred Debits	65,004	55,953	
Total Assets and Other Debits	5,734,361	5,402,324	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	272,083	272,083	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,718,246	2,522,037	23
Total Proprietary Capital	2,990,329	2,794,120	
LONG-TERM DEBT			
Bonds (221)	2,400,000	2,325,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,400,000	2,325,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	13,915	5,007	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	38,084	42,792	32
Other Current and Accrued Liabilities (238)	149,822	228,643	33
Total Current and Accrued Liabilities	201,821	276,442	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	142,211	6,762	36
Total Deferred Credits	142,211	6,762	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,734,361	5,402,324	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	6,266,404	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,587,405	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	693,455	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	6,280,860	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,391,595	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	172,066	0	0	0	13
Total Accumulated Provision	1,563,661	0	0	0	
Net Utility Plant	4,717,199	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,418,203				1,418,203	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	111,893				111,893	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,782				4,782	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	116,675	0	0	0	116,675	16
Debits during year						17
Book cost of plant retired	160				160	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	143,123				143,123	21
					0	22
					0	23
					0	24
Total debits	143,283	0	0	0	143,283	25
Balance end of year (110.1)	1,391,595	0	0	0	1,391,595	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.10%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	157,540				157,540	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	14,526				14,526	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	14,526	0	0	0	14,526	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	172,066	0	0	0	172,066	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.10%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	27,892	30,652	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	27,892	30,652	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1994 REVENUE BONDS	8,232	428	0	1
2001 REVENUE BONDS ANTICIPATION NOTES	12,667	428	0	2
2001 TAXABLE REVENUE BOND ANTICIPATION NOTES	2,427	428	2,488	3
2004 REVENUE BONDS	725	428	16,875	4
Total			19,363	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	272,083	1
Changes during year (explain):		
NONE		2
Balance end of year	272,083	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2001 TAXABLE REVENUE BOND ANTICIPATION	12/15/2001	09/01/2005	3.70%	100,000	1
2004 REVENUE BONDS	08/30/2004	09/01/2017	4.37%	2,300,000	2
Total Bonds (Account 221):				2,400,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	109,666	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	109,666	
Taxes paid during year:		
County, state and local taxes	99,737	6
Social Security taxes	8,909	7
PSC Remainder Assessment	1,020	8
Other (explain):		
NONE		9
Total payments and other debits	109,666	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1994 Revenue Bonds	25,080	50,160	75,240	0	1
2001 REVENUE BOND ANTICIPATION NOTES	13,320	26,640	39,960	0	2
2004 REVENUE BONDS		34,484		34,484	3
2001 TAXABLE REVENUE BOND ANTICIPATION NOTES	4,392	12,383	13,175	3,600	4
Subtotal	42,792	123,667	128,375	38,084	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	42,792	123,667	128,375	38,084	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND DEPRECIATION	25,634	3
BOND REDEMPTION	287,792	4
Total (Acct. 125):	313,426	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	77,614	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	77,614	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
2004 TAX ROLL ITEMS	4,354	12
Total (Acct. 143):	4,354	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WELL NO. 1 STUDY/APRIL 5, 2000 AUTH. LETTER	7,302	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WELL NO. 2 REHAB./APRIL 27, 2001 AUTH. LETTER	5,564	17
WEL NO. 3 REHAB./MARCH 1, 2002 AUTH. LETTER	5,855	18
WELL NO. 3 REHAB./MARCH 17, 2005 AUTH. LETTER	26,920	19
Total (Acct. 183):	45,641	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	135,967	21
VESTED VACATION	6,244	22
Total (Acct. 253):	142,211	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,581,934	0	0	0	5,581,934	1
Materials and Supplies	29,272	0	0	0	29,272	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,404,899	0	0	0	1,404,899	4
Customer Advances for Construction					0	5
Regulatory Liability	67,983	0	0	0	67,983	6
NONE					0	7
Average Net Rate Base	4,138,324	0	0	0	4,138,324	
Net Operating Income	342,988	0	0	0	342,988	8
Net Operating Income as a percent of						
Average Net Rate Base	8.29%	N/A	N/A	N/A	8.29%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	143,123	0	0	0	143,123	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	7,156				7,156	4
Other (specify): NONE					0	5
Balance End of Year	135,967	0	0	0	135,967	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Well No. 1 Rehab.-April 5, 2000 Auth. Letter.

Well No. 2 Rehab.-April 27, 2001 Auth. Letter.

Well No. 3 Rehab.-March 1, 2002 Auth. Letter.

Well No. 3 Rehab. March 17, 2005 Auth. Letter.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	873,339	804,276	1
Total Sales of Water	873,339	804,276	
Other Operating Revenues			
Forfeited Discounts (470)	1,342	1,434	2
Miscellaneous Service Revenues (471)	451	525	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,984	7,150	6
Total Other Operating Revenues	8,777	9,109	
Total Operating Revenues	882,116	813,385	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	2,066	1,235	7
Pumping Expenses (620-625)	113,096	116,497	8
Water Treatment Expenses (630-635)	18,883	17,710	9
Transmission and Distribution Expenses (640-655)	69,973	52,427	10
Customer Accounts Expenses (901-904)	20,789	19,266	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	92,762	87,401	13
Total Operation and Maintenance Expenses	317,569	294,536	
Other Operating Expenses			
Depreciation Expense (403)	111,893	111,747	14
Amortization Expense (404-407)		0	15
Taxes (408)	109,666	108,119	16
Total Other Operating Expenses	221,559	219,866	
Total Operating Expenses	539,128	514,402	
NET OPERATING INCOME	342,988	298,983	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,479	70,565	293,748	4
Commercial	195	23,744	72,742	5
Industrial	11	122,686	192,695	6
Total Metered Sales to General Customers (461)	1,685	216,995	559,185	
Private Fire Protection Service (462)	9		6,888	7
Public Fire Protection Service (463)	1		231,322	8
Other Sales to Public Authorities (464)	33	36,766	75,944	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,728	253,761	873,339	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	231,322	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	231,322	
Forfeited Discounts (470):		
Customer late payment charges	1,342	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,342	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	451	7
Total Miscellaneous Service Revenues (471)	451	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,984	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	6,984	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	69	93	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	1,997	1,142	4
Total Source of Supply Expenses	2,066	1,235	
PUMPING EXPENSES			
Operation Labor (620)	16,373	14,801	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	61,446	66,312	7
Operation Supplies and Expenses (623)	13,423	14,199	8
Maintenance of Pumping Plant (625)	21,854	21,185	9
Total Pumping Expenses	113,096	116,497	
WATER TREATMENT EXPENSES			
Operation Labor (630)	3,786	3,498	10
Chemicals (631)	11,983	12,430	11
Operation Supplies and Expenses (632)	3,114	1,782	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	18,883	17,710	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	27,255	19,744	14
Operation Supplies and Expenses (641)	4,962	3,641	15
Maintenance of Distribution Reservoirs and Standpipes (650)	505	490	16
Maintenance of Mains (651)	12,675	13,019	17
Maintenance of Services (652)	10,565	7,113	18
Maintenance of Meters (653)	6,138	4,690	19
Maintenance of Hydrants (654)	7,873	3,730	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	69,973	52,427	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,512	1,562	22
Accounting and Collecting Labor (902)	16,784	15,211	23
Supplies and Expenses (903)	2,493	2,493	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	20,789	19,266	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	27,876	28,309	27
Office Supplies and Expenses (921)	12,131	11,497	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	2,657	3,585	30
Property Insurance (924)	7,613	8,297	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	35,691	28,921	33
Regulatory Commission Expenses (928)		2,577	34
Miscellaneous General Expenses (930)	6,794	4,215	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	92,762	87,401	
Total Operation and Maintenance Expenses	317,569	294,536	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		101,604	101,604	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,867	1,919	2
Net property tax equivalent		99,737	99,685	
Social Security		8,909	7,637	3
PSC Remainder Assessment		1,020	797	4
Other (specify): NONE			0	5
Total tax expense		109,666	108,119	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.264385				3
County tax rate	mills		5.712226				4
Local tax rate	mills		7.353345				5
School tax rate	mills		12.978048				6
Voc. school tax rate	mills		2.503336				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.811340				10
Less: state credit	mills		1.866408				11
Net tax rate	mills		26.944932				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.353345				14
Combined School Tax Rate	mills		15.481384				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.834729				17
Total Tax Rate	mills		28.811340				18
Ratio of Local and School Tax to Total	dec.		0.792560				19
Total tax net of state credit	mills		26.944932				20
Net Local and School Tax Rate	mills		21.355488				21
Utility Plant, Jan. 1	\$	6,266,404	6,266,404				22
Materials & Supplies	\$	30,652	30,652				23
Subtotal	\$	6,297,056	6,297,056				24
Less: Plant Outside Limits	\$	385,980	385,980				25
Taxable Assets	\$	5,911,076	5,911,076				26
Assessment Ratio	dec.		0.756470				27
Assessed Value	\$	4,471,552	4,471,552				28
Net Local & School Rate	mills		21.355488				29
Tax Equiv. Computed for Current Year	\$	95,492	95,492				30
Tax Equivalent per 1994 PSC Report	\$	101,604					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	101,604					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	20,287		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	441,946		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	462,233	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	449,944		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	167,971		17
Diesel Pumping Equipment (326)	17,243		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	68,085		20
Total Pumping Plant	703,243	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,867		23
Total Water Treatment Plant	15,867	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			20,287	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			441,946	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	462,233	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			449,944	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			167,971	17
Diesel Pumping Equipment (326)			17,243	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			68,085	20
Total Pumping Plant	0	0	703,243	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,867	23
Total Water Treatment Plant	0	0	15,867	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,008		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	524,372		26
Transmission and Distribution Mains (343)	2,539,585	1,489	27
Fire Mains (344)	0		28
Services (345)	517,676		29
Meters (346)	236,698	4,807	30
Hydrants (348)	269,662	2,771	31
Other Transmission and Distribution Plant (349)	23		32
Total Transmission and Distribution Plant	4,092,024	9,067	
GENERAL PLANT			
Land and Land Rights (389)	1,700		33
Structures and Improvements (390)	55,813		34
Office Furniture and Equipment (391)	4,750		35
Computer Equipment (391.1)	37,209		36
Transportation Equipment (392)	73,600		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	61,420	2,034	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	68,605		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	303,097	2,034	
Total utility plant in service directly assignable	5,576,464	11,101	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,576,464	11,101	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,008	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			524,372	26
Transmission and Distribution Mains (343)	160		2,540,914	27
Fire Mains (344)			0	28
Services (345)			517,676	29
Meters (346)			241,505	30
Hydrants (348)			272,433	31
Other Transmission and Distribution Plant (349)			23	32
Total Transmission and Distribution Plant	160	0	4,100,931	
GENERAL PLANT				
Land and Land Rights (389)			1,700	33
Structures and Improvements (390)			55,813	34
Office Furniture and Equipment (391)			4,750	35
Computer Equipment (391.1)			37,209	36
Transportation Equipment (392)			73,600	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			63,454	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			68,605	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	305,131	
Total utility plant in service directly assignable	160	0	5,587,405	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	160	0	5,587,405	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	519,505		27
Fire Mains (344)	0		28
Services (345)	120,802	3,515	29
Meters (346)	0		30
Hydrants (348)	49,633		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	689,940	3,515	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	689,940	3,515	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	689,940	3,515	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			519,505 27
Fire Mains (344)			0 28
Services (345)			124,317 29
Meters (346)			0 30
Hydrants (348)			49,633 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	693,455
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	693,455
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	693,455

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			18,482	18,482	1
February			17,227	17,227	2
March			18,350	18,350	3
April			22,783	22,783	4
May			24,012	24,012	5
June			25,056	25,056	6
July			27,190	27,190	7
August			26,321	26,321	8
September			26,352	26,352	9
October			24,986	24,986	10
November			18,644	18,644	11
December			20,091	20,091	12
Total annual pumpage	0	0	269,494	269,494	
Less: Water sold				253,761	13
Volume pumped but not sold				15,733	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				2,716	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,716	19
Volume pumped but unaccounted for				13,017	20
Percent of water lost				5%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,818	24
Date of maximum: 8/8/2004					25
Cause of maximum:					26
Water Main Break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				429	27
Date of minimum: 2/20/2004					28
Total KWH used for pumping for the year				710,440	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
9670 OLD COUNTY K	Well #1	1,774	12	864,000	Yes	1
140 E. CHERRY ST	Well #2	1,701	13	1,123,200	Yes	2
930 ROBIN ST	Well #3	1,800	12	1,584,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #1 BOOSTER PUMP	WELL #2	1
Location	9760 OLD COUNTY K	9760 OLD COUNTY K	140 E. CHERRY ST	2
Purpose	P	B	P	3
Destination	R	D	D	4
Pump Manufacturer	PEERLESS	UNKNOWN	PEERLESS	5
Year Installed	1994	1959	1969	6
Type	SUBMERSIBLE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	800	860	8
Pump Motor or Standby Engine Mfr	FRANKLIN	U.S. MOTOR	U.S. MOTOR	9
Year Installed	1994	1959	1969	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	100	50	150	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3	WELL #3 STANDBY		14
Location	930 ROBIN ST.	930 ROBIN ST.		15
Purpose	P	S		16
Destination	R	D		17
Pump Manufacturer	U.S. MOTOR	LAYNE		18
Year Installed	1998	1996		19
Type	OTHER	OTHER		20
Actual Capacity (gpm)	1,100	1,100		21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	CATERPILLAR		22
Year Installed	1998	1996		23
Type	ELECTRIC	NATURAL GAS		24
Horsepower	250	250		25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR	WATERTOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1947	1976	6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	165	165	10
Total capacity in gallons (actual)	350,000	500,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
Filters, type (gravity, pressure, other, none)	NONE		17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		19
			20
Is a corrosion control chemical used (yes, no)?	Y		21
			22
Is water fluoridated (yes, no)?	Y		23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,466	0	0	0	1,466	1
P	D	2.000	265	0	0	0	265	2
M	D	4.000	30,968	0	0	0	30,968	3
P	D	4.000	600	0	0	0	600	4
A	D	6.000	610	0	0	0	610	5
M	D	6.000	33,887	0	0	0	33,887	6
P	D	6.000	1,818	0	0	0	1,818	7
M	D	8.000	45,147	0	0	0	45,147	8
P	D	8.000	13,326	0	0	0	13,326	9
P	D	10.000	3,240	16	16	0	3,240	10
M	D	12.000	14,302	0	0	0	14,302	11
P	D	12.000	16,060	0	0	0	16,060	12
Total Within Municipality			161,689	16	16	0	161,689	
P	D	6.000	5,320	0	0	0	5,320	13
M	D	8.000	8,000	0	0	0	8,000	14
P	D	8.000	13	0	0	0	13	15
M	D	12.000	560	0	0	0	560	16
P	D	12.000	7,903	0	0	0	7,903	17
Total Outside of Municipality			21,796	0	0	0	21,796	
Total Utility			183,485	16	16	0	183,485	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,514	0	0	0	1,514		1
M	1.000	230	5	0	0	235	16	2
M	1.250	30	0	0	0	30		3
M	1.500	17	0	0	0	17		4
M	2.000	21	0	0	0	21		5
M	4.000	12	0	0	0	12		6
M	6.000	2	0	0	0	2		7
P	8.000	6	0	0	0	6		8
Total Utility		1,832	5	0	0	1,837	16	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,919	18	0	0	1,937	46	1
0.750	0	0	0	0	0	0	2
1.000	37	0	0	0	37	3	3
1.250	0	0	0	0	0	0	4
1.500	15	0	0	0	15	4	5
2.000	23	2	0	0	25	10	6
3.000	13	0	0	0	13	6	7
4.000	8	0	0	0	8	6	8
6.000	0	0	0	0	0	0	9
8.000	3	1	0	0	4	3	10
Total:	2,018	21	0	0	2,039	78	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,599	178	8	15	0	137	1,937	1
0.750	0	0	0	0	0	0	0	2
1.000	0	26	1	7	0	3	37	3
1.250	0	0	0	0	0	0	0	4
1.500	0	5	0	9	0	1	15	5
2.000	0	11	3	6	0	5	25	6
3.000	0	0	1	10	1	1	13	7
4.000	0	0	2	4	0	2	8	8
6.000	0	0	0	0	0	0	0	9
8.000	0	0	0	0	3	1	4	10
Total:	1,599	220	15	51	4	150	2,039	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	17				17	1
Within Municipality	246	1			247	2
Total Fire Hydrants	263	1	0	0	264	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	264
Number of distribution system valves end of year:	631
Number of distribution valves operated during year:	631

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Transmission and Distribution Expenses

A/C 640-Incurred more labor in 2004 due to work performed in conjunction with cross-connection and back-flow prevention inspections.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

- a. Additions financed by operating cash.
 - b. None.
 - c. None.
-

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

- a. None.
 - b. None.
 - c.
 - 1. Installed by developer.
 - 2. Cost based on estimated cost per service of \$550 plus actual cost billed to plumber.
 - 3. Estimated \$550 per service for five services = \$2,750 and actual cost billed to plumber for the five services = \$765 for a total cost of five services = \$3,515.
 - d. None.
-

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

Utility test all meter 1" or smaller at least every 10 years and replaces them at least every 20 years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes
